
STATUTORY INSTRUMENTS

2021 No. 92

**CORPORATION TAX
INCOME TAX**

**The Taxation of Coronavirus
Support Payments Regulations 2021**

<i>Made</i>	- - - -	<i>28th January 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>1st February 2021</i>
<i>Coming into force</i>	- -	<i>22nd February 2021</i>

The Treasury, in exercise of the powers conferred by section 106(2)(f), (3) and (4) of the Finance Act 2020⁽¹⁾, makes the following Regulations: